

Form for Additional KYC, FATCA & CRS Annexure for Individual Accounts

(Including Sole Proprietor) (Refer to instructions)

(Please consult your professional tax advisor for further guidance on your tax residency, if required)

(Fields marked with * are mandatory and ® are mandatory for PAN exempt cases)



FIRST / SOLE APPLICANT

Name*

Gender Male Female Others PAN* Occupation* Service Business Others

Father's Name® (Even married women should mention father's name)

Folio No.

Address of residence would be taken as available in KRA database. In case of any change please approach KRA & notify the changes

Type of address given at KRA* Residential or Business Residential Business Registered Office

Permissible documents are Passport Election ID Card PAN Card Govt. ID Card Driving License UIDAI Card NREGA Job Card Others Document No.

Date of Birth® Place of Birth*

Country of Birth* Nationality/Citizenship*

Are you a tax resident of any country other than India? Yes No (If yes, please indicate all countries in which you are resident for tax purposes and the associated Tax ID Numbers below.)

Country#	Tax Identification Number *	Identification Type (TIN or Other, please specify)

*To also include USA, where the individual is a citizen / green card holder of The USA

*In case Tax Identification Number is not available, kindly provide its functional equivalent \$

SECOND APPLICANT

Name*

Gender Male Female Others PAN* Occupation* Service Business Others

Father's Name® (Even married women should mention father's name)

Folio No.

Address of residence would be taken as available in KRA database. In case of any change please approach KRA & notify the changes

Type of address given at KRA* Residential or Business Residential Business Registered Office

Permissible documents are Passport Election ID Card PAN Card Govt. ID Card Driving License UIDAI Card NREGA Job Card Others Document No.

Date of Birth® Place of Birth*

Country of Birth* Nationality/Citizenship*

Are you a tax resident of any country other than India? Yes No (If yes, please indicate all countries in which you are resident for tax purposes and the associated Tax ID Numbers below.)

Country#	Tax Identification Number *	Identification Type (TIN or Other, please specify)

*To also include USA, where the individual is a citizen / green card holder of The USA

*In case Tax Identification Number is not available, kindly provide its functional equivalent \$

THIRD APPLICANT

Name*

Gender Male Female Others PAN* Occupation* Service Business Others

Father's Name® (Even married women should mention father's name)

Folio No.

Address of residence would be taken as available in KRA database. In case of any change please approach KRA & notify the changes

Type of address given at KRA* Residential or Business Residential Business Registered Office

Permissible documents are Passport Election ID Card PAN Card Govt. ID Card Driving License UIDAI Card NREGA Job Card Others Document No.

Date of Birth® Place of Birth*

Country of Birth* Nationality/Citizenship*

Are you a tax resident of any country other than India? Yes No (If yes, please indicate all countries in which you are resident for tax purposes and the associated Tax ID Numbers below.)

Country#	Tax Identification Number *	Identification Type (TIN or Other, please specify)

*To also include USA, where the individual is a citizen / green card holder of The USA

*In case Tax Identification Number is not available, kindly provide its functional equivalent \$

GUARDIAN / POA / PROPRIETOR

Name*

Gender Male Female Others PAN* Occupation* Service Business Others

Father's Name* (Even married women should mention father's name)

Folio No.

Address of residence would be taken as available in KRA database. In case of any change please approach KRA & notify the changes

Type of address given at KRA* Residential or Business Residential Business Registered Office

Permissible documents are Passport Election ID Card PAN Card Govt. ID Card Driving License UIDAI Card NREGA Job Card Others Document No.

Date of Birth* Place of Birth*

Country of Birth* Nationality/ Citizenship*

Are you a tax resident of any country other than India? Yes No (If yes, please indicate all countries in which you are resident for tax purposes and the associated Tax ID Numbers below.)

Country#	Tax Identification Number *	Identification Type (TIN or Other, please specify)

*To also include USA, where the individual is a citizen / green card holder of The USA %In case Tax Identification Number is not available, kindly provide its functional equivalent \$

Additional KYC Information	First Applicant (Including Minor)	Second Applicant/ Guardian	Third Applicant	Guardian/POA/Proprietor
Gross Annual Income (Rs.) - Categories * Below 1 Lac, 1 - 5 Lac, 5 Lac - 10 Lac, 10 Lac - 25 Lac, 25 Lac - 1 Cr, 1 Cr - 5 Cr, 5 Cr - 10 Cr, above 10 Cr	Gross annual Income (Rs.) <input type="text" value="Please write from options given"/>	Gross annual Income (Rs.) <input type="text" value="Please write from options given"/>	Gross annual Income (Rs.) <input type="text" value="Please write from options given"/>	Gross annual Income (Rs.) <input type="text" value="Please write from options given"/>
OR Net-worth (Mandatory for Non-Individuals) (Rs.)	Rs. <input type="text"/> as on <input type="text" value="DDMMYYYY"/> (Not older than 1 year)	Rs. <input type="text"/> as on <input type="text" value="DDMMYYYY"/> (Not older than 1 year)	Rs. <input type="text"/> as on <input type="text" value="DDMMYYYY"/> (Not older than 1 year)	Rs. <input type="text"/> as on <input type="text" value="DDMMYYYY"/> (Not older than 1 year)
Source of Wealth				
Occupation - Categories* Private Sector Service, Public Sector Service, Government Service, Business, Professional, Agriculturist, Retired, Housewife, Student, Forex Dealer & Others	<input type="text" value="Please write from options given"/>	<input type="text" value="Please write from options given"/>	<input type="text" value="Please write from options given"/>	<input type="text" value="Please write from options given"/>
In case of business / profession, indicate the details (Including nature of goods/ services dealt in)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Politically Exposed Person (PEP) Status* (Also applicable for authorised signatories/Promoters/Karta/Trustee /Whole time Directors)	<input type="checkbox"/> I am PEP <input type="checkbox"/> I am a relative / associate of PEP <input type="checkbox"/> None of these	<input type="checkbox"/> I am PEP <input type="checkbox"/> I am a relative / associate of PEP <input type="checkbox"/> None of these	<input type="checkbox"/> I am PEP <input type="checkbox"/> I am a relative / associate of PEP <input type="checkbox"/> None of these	<input type="checkbox"/> I am PEP <input type="checkbox"/> I am a relative / associate of PEP <input type="checkbox"/> None of these
Any other KYC related information which you wish to provide				

DECLARATION

I/We hereby acknowledge and confirm that the information provided above is/are true, correct and complete to the best of my/our knowledge and belief. In case any of the above specified information is found to be false or untrue or misleading or misrepresenting, I/we shall be liable for it. I/We also undertake to keep you informed immediately in writing about any changes/modification to the above information in future and also undertake to provide any other additional information as may be required at your end. I/We hereby authorise you to disclose, share, remit in any form, mode or manner, all / any of the information provided by me/ us, including all changes, updates to such information as and when provided by me/ us to the Mutual Fund, its Sponsor, Asset Management Company, Trustees, their employees, agents / service providers, other SEBI registered intermediaries or any Indian or foreign governmental or statutory or judicial authorities / agencies, the tax / revenue authorities and other investigation agencies without any obligation of advising me/us of the same.

CERTIFICATION

I/ We have understood the information requirements of this Form (read along with the FATCA, Additional KYC & CRS Instructions) and hereby confirm that the information provided by me/us on this Form is true, correct, and complete. I/ We also confirm that I/ We have read and understood the FATCA & CRS Terms and Conditions below and hereby accept the same

First / Sole Applicant / Guardian / Authorised Signatory	Second Applicant	Third Applicant	POA Holder

Date Place

FATCA & CRS TERMS & CONDITIONS

Details under FATCA & CRS: The Central Board of Direct Taxes has notified Rules 114F to 114H, as part of the Income- tax Rules, 1962, which Rules require Indian financial institutions such as the Bank to seek additional personal, tax and beneficial owner information and certain certifications and documentation from all our account holders. In relevant cases, information will have to be reported to tax authorities / appointed agencies. Towards compliance, we may also be required to provide information to any institutions such as withholding agents for the purpose of ensuring appropriate withholding from the account or any proceeds in relation thereto.

Should there be any change in any information provided by you, please ensure you advise us promptly, i.e., within 30 days.

Please note that you may receive more than one request for information if you have multiple relationships with IDFC Mutual Fund or its group entities. Therefore, it is important that you respond to our request, even if you believe you have already supplied any previously requested information.

FATCA & CRS INSTRUCTIONS

If you have any questions about your tax residency, please contact your tax advisor. If you are a US citizen or resident or greencard holder, please include United States in the foreign country information field along with your US Tax Identification Number.

It is mandatory to supply a TIN or functional equivalent if the country in which you are tax resident issues such identifiers. If no TIN is yet available or has not yet been issued, please provide an explanation and attach this to the form.

In case customer has the following Indicia pertaining to a foreign country and yet declares self to be non-tax resident in the respective country, customer to provide relevant Curing Documents as mentioned below:

FATCA & CRS Indicia observed (ticked)	Documentation required for Cure of FATCA/ CRS indicia
U.S. place of birth	1. Self-certification that the account holder is neither a citizen of United States of America nor a resident for tax purposes; 2. Non-US passport or any non-US government issued document evidencing nationality or citizenship (refer list below);AND 3. Any one of the following documents: Certified Copy of "Certificate of Loss of Nationality or Reasonable explanation of why the customer does not have such a certificate despite renouncing US citizenship; or Reason the customer did not obtain U.S. citizenship at birth
Residence/ mailing address in a country other than India	1. Self-certification that the account holder is neither a citizen of United States of America nor a tax resident of any country other than India; and 2. Documentary evidence (refer list below)
Telephone number in a country other than India	If no Indian telephone number is provided 1. Self-certification that the account holder is neither a citizen of United States of America nor a tax resident of any country other than India; and 2. Documentary evidence (refer list below) If Indian telephone number is provided along with a foreign country telephone number 1. Self-certification that the account holder is neither a citizen of United States of America nor a tax resident for tax purposes of any country other than India; OR 2. Documentary evidence (refer list below)
Telephone number in a country other than India	1. Self-certification that the account holder is neither a citizen of United States of America nor a tax resident of any country other than India; and 2. Documentary evidence (refer list below)

List of acceptable documentary evidence needed to establish the residence(s) for tax purposes:

- Certificate of residence issued by an authorized government body*
- Valid identification issued by an authorized government body* (e.g. Passport, National Identity card, etc.)

* Government or agency thereof or a municipality of the country or territory in which the payee claims to be a resident.

ADDITIONAL KYC DETAILS INSTRUCTIONS

- Politically Exposed Persons (PEP)** are defined as Individuals who are or have been entrusted with prominent public functions in a foreign country, e.g., Heads of States or of Governments, senior politicians, senior government/judicial/military officers, senior executives of state-owned corporations, important political party officials, etc.
- Country of Tax Residence and Tax ID number:** Tax Regulations require us to collect information about each investor's tax residency. In certain circumstances (including if we do not receive a valid self-certification from you) we may be obliged to share information on your account with relevant tax authorities. If you have any questions about your tax residency, please contact your tax advisor. Should any information provided change in the future, please ensure you advise us of the changes promptly. **If you are a US citizen or resident, please include United States in this related field along with your US Tax Identification Number.**

IDFC MUTUAL FUND - ACKNOWLEDGMENT SLIP (To be filled in by the investor.)



Received, subject to realisation, verification and conditions, form for application KYC Details, FATCA and CRS declarations for Individual Accounts

From

Stamp & Signature

In Folio No. on Date

Details of Ultimate Beneficial Owner including additional FATCA & CRS information and Additional KYC details (For Non-Individuals)



(All fields are mandatory, Please consult your professional tax advisor for further guidance on your tax residency, if required)

Name of the entity

Type of address given at KRA Residential or Business Residential Business Registered Office
 "Address of residence would be taken as available in KRA database. In case of any change, please approach KRA & notify the changes"

Folio Number PAN Date of incorporation

City of incorporation Country of incorporation

Entity Constitution Type (Please tick as appropriate) Partnership Firm HUF Private Limited Company Public Limited Company Society AOP/BOI Trust Liquidator
 Limited Liability Partnership Artificial Juridical Person Others specify

Please tick the applicable tax resident declaration:

1. Is "Entity" a tax resident of any country other than India Yes No (If yes, please provide country/ies in which the entity is a resident for tax purposes and the associated Tax ID number below.)

Country	Tax Identification Number [®]	Identification Type (TIN or Other, please specify)

[®]In case Tax Identification Number is not available, kindly provide its functional equivalent[®].

In case TIN or its functional equivalent is not available, please provide Company Identification number or Global Entity Identification Number or GIIN, etc.

In case the Entity's Country of Incorporation / Tax residence is U.S. but Entity is not a Specified U.S. Person, mention Entity's exemption code here (Refer Instruction No. viii)

FATCA & CRS DECLARATION

PART A (to be filled by Financial Institutions or Direct Reporting NFEs)

We are a, [®]GIIN

Financial institution^{®®} Note: If you do not have a GIIN but you are sponsored by another entity, please provide your sponsor's GIIN above and indicate your sponsor's name below
 or
 Direct reporting NFE^{®®®} Name of sponsoring entity

(please tick as appropriate)

GIIN not available (please tick as applicable) Applied for

If the entity is a financial institution, Not required to apply for - please specify 2 digits sub-category Not obtained - Non-participating FI

PART B (please fill any one as appropriate "to be filled by NFEs other than Direct Reporting NFEs")

1	Is the Entity a publicly traded company (that is, a company whose shares are regularly traded on an established securities market) [*]	Yes <input type="checkbox"/> (If yes, please specify any one stock exchange on which the stock is regularly traded) Name of stock exchange <input type="text"/>
2	Is the Entity a related entity of a publicly traded company (a company whose shares are regularly traded on an established securities market) ^{**}	Yes <input type="checkbox"/> (If yes, please specify name of the listed company and one stock exchange on which the stock is regularly traded) Name of listed company <input type="text"/> Nature of relation: <input type="checkbox"/> Subsidiary of the Listed Company or <input type="checkbox"/> Controlled by a Listed Company Name of stock exchange <input type="text"/>
3	Is the Entity an active NFE ^{***}	Yes <input type="checkbox"/> (If yes, please fill UBO declaration in the next section.) Nature of Business <input type="text"/> Please specify the sub-category of Active NFE <input type="text"/> <input type="text"/> (Mention code-refer 2c of Part D)
4	Is the Entity a passive NFE [®]	Yes <input type="checkbox"/> (If yes, please fill UBO declaration in the next section.) Nature of Business <input type="text"/>

^{*}Refer 2a of Part D | ^{**}Refer 2b of Part D | ^{***}Refer 2c of Part D | [®]Refer 3(ii) of Part D | ^{®®}Refer 1 of Part D | ^{®®®}Refer 3(vii) of Part D | [®]Refer 1A of Part D

ADDITIONAL KYC INFORMATION

Gross Annual Income (Rs.) [Please tick(✓)] Below 1 Lacs 1 Lacs - 5 Lacs 5 Lacs - 10 Lacs 10 Lacs - 25 Lacs 25 Lacs - 1 Crore
 1 Crore - 5 Crore 5 Crore - 10 Crore above 10 Crore

OR

Net-worth (Mandatory for Non-Individuals) Rs. _____ as on (Not older than 1 year)

In case of business / profession, indicate the details (including nature of goods/ services dealt in) _____

Non-Individual Investors involved/ providing any of the mentioned services

Foreign Exchange / Money Changer Services Gaming/Gambling/Lottery/Casino Services Money Lending / Pawning None of these

DECLARATION

I/We hereby acknowledge and confirm that the information provided above is/are true, correct and complete to the best of my/our knowledge and belief. In case any of the above specified information is found to be false or untrue or misleading or misrepresenting, I/we shall be liable for it. I/We also undertake to keep you informed immediately in writing about any changes/modification to the above information in future and also undertake to provide any other additional information as may be required at your end. I/We hereby authorise you to disclose, share, remit in any form, mode or manner, all / any of the information provided by me/ us, including all changes, updates to such information as and when provided by me/ us to the Mutual Fund, its Sponsor, Asset Management Company, Trustees, their employees, agents / service providers, other SEBI registered intermediaries or any Indian or foreign governmental or statutory or judicial authorities / agencies, the tax /revenue authorities and other investigation agencies without any obligation of advising me/us of the same.

INSTRUCTIONS: Country of Tax Residence and Tax ID number: Tax Regulations require us to collect information about each investor's tax residency. In certain circumstances (including if we do not receive a valid self-certification from you) we may be obliged to share information on your account with relevant tax authorities. If you have any questions about your tax residency, please contact your tax advisor. Should any information provided change in the future, please ensure you advise us of the changes promptly. If you are a US citizen or resident, please include United States in this related field along with your US Tax Identification Number.

PART C

**ARN-30156
UBO DECLARATION**

EUIN NO

Category (Please tick applicable category) Unlisted Company Partnership Firm Limited Liability Partnership Company Unincorporated association / body of individuals Private Trust
 Public Charitable Trust Religious Trust Others

Please list below the details of controlling person(s), confirming ALL countries of tax residency / permanent residency / citizenship and ALL Tax Identification Numbers for EACH controlling person(s). Owner-documented FFI's% should provide FFI Owner Reporting Statement and Auditor's Letter with required details as mentioned in Form W8 BEN E**

Name - Beneficial owner / Controlling person		Identification Document Type ⁹⁸		Address - Include State, Country, PIN / ZIP Code & Contact Details			
Country - Tax Residency*		Beneficial Interest - in percentage					
Tax ID Type - TIN or Other, please specify		Type Code - of Controlling person ⁹⁹					
Tax ID No. - Or functional equivalent for each country ⁹⁸		Address Type -					
1	Name	ID Doc. type		Address			
	Country	Beneficial Interest %					
	Tax ID Type	Type Code				Country	
	Tax ID No. ⁹⁸	Add. Type	<input type="checkbox"/> Residence <input type="checkbox"/> Business <input type="checkbox"/> Registered office	State	ZIP		
2	Name	ID Doc. type		Address			
	Country	Beneficial Interest %					
	Tax ID Type	Type Code				Country	
	Tax ID No. ⁹⁸	Add. Type	<input type="checkbox"/> Residence <input type="checkbox"/> Business <input type="checkbox"/> Registered office	State	ZIP		
3	Name	ID Doc. type		Address			
	Country	Beneficial Interest %					
	Tax ID Type	Type Code				Country	
	Tax ID No. ⁹⁸	Add. Type	<input type="checkbox"/> Residence <input type="checkbox"/> Business <input type="checkbox"/> Registered office	State	ZIP		

If passive NFE, please provide below additional details. (SS - Passport, Election ID Card, PAN Card, Govt. ID Card, Driving Licence, UDAI Card, NREGA Job Card, etc.) (Please attach additional sheets if necessary)

PAN / Any other Identification Number - (PAN, Aadhar, Passport, Election ID, Govt. ID, Driving Licence, NREGA Job Card, Others)		Occupation Type - Service, Business, Others		DOB - Date of Birth						
City of Birth - Country of Birth		Nationality		Gender - Male, Female, Other						
		Father's Name - Mandatory if PAN is not available								
1	PAN / ID No.	Occupation Type		DOB	D	D	M	M	Y	Y
	City of Birth	Nationality		Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female					
	Country of Birth	Father's Name			<input type="checkbox"/> Other					
2	PAN / ID No.	Occupation Type		DOB	D	D	M	M	Y	Y
	City of Birth	Nationality		Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female					
	Country of Birth	Father's Name			<input type="checkbox"/> Other					
3	PAN / ID No.	Occupation Type		DOB	D	D	M	M	Y	Y
	City of Birth	Nationality		Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female					
	Country of Birth	Father's Name			<input type="checkbox"/> Other					

Additional details to be filled by controlling persons with tax residency / permanent residency / citizenship / Green Card in any country other than India

* To include US, where controlling person is a US citizen or green card holder

@ In case Tax Identification Number is not available, kindly provide functional equivalent

Refer 3 (iii) of Part D | **Refer 3 (vi) of Part D | ***Refer 3 (iv) (A) of Part D

FATCA - CRS Terms and Conditions

The Central Board of Direct Taxes has notified Rules 114F to 114H, as part of the Income-tax Rules, 1962, which Rules require Indian financial institutions such as the Bank to seek additional personal, tax and beneficial owner information and certain certifications and documentation from all our account holders. In relevant cases, information will have to be reported to tax authorities/ appointed agencies. Towards compliance, we may also be required to provide information to any institutions such as withholding agents for the purpose of ensuring appropriate withholding from the account or any proceeds in relation thereto.

Should there be any change in any information provided by you, please ensure you advise us promptly, i.e., within 30 days.

Please note that you may receive more than one request for information if you have multiple relationships with IDFC Mutual Fund or its group entities. Therefore, it is important that you respond to our request, even if you believe you have already supplied any previously requested information.

If you have any questions about your tax residency, please contact your tax advisor. If any controlling person of the entity is a US citizen or resident or green card holder, please include United States in the foreign country information field along with the US Tax Identification Number.

It is mandatory to supply a TIN or functional equivalent if the country in which you are tax resident issues such identifiers. If no TIN is yet available or has not yet been issued, please provide an explanation and attach this to the form.

CERTIFICATION

I / We have understood the information requirements of this Form (read along with the FATCA & CRS Instructions) and hereby confirm that the information provided by me / us on this Form is true, correct, and complete. I / We also confirm that I / We have read and understood the FATCA & CRS Terms and Conditions below and hereby accept the same.

Name

Designation

Signature	Signature	Signature
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Date

Place

PART D FATCA Instructions & Definitions (Contd.)

- (5) Annuities
- (6) The excess of gains over losses from the sale or exchange of financial assets that gives rise to passive income
- (7) The excess of gains over losses from transactions (including futures, forwards, options and similar transactions) in any financial assets,
- (8) The excess of foreign currency gains over foreign currency losses
- (9) Net income from swaps
- (10) Amounts received under cash value insurance contracts

But passive income will not include, in case of a non-financial entity that regularly acts as a dealer in financial assets, any income from any transaction entered into in the ordinary course of such dealer's business as such a dealer.

(iv) Controlling persons

Controlling persons are natural persons who exercise control over an entity and includes a beneficial owner under sub-rule (3) of rule 9 of the Prevention of Money-Laundering (Maintenance of Records) Rules, 2005. In the case of a trust, the controlling person means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust. In the case of a legal arrangement other than a trust, controlling person means persons in equivalent or similar positions.

Pursuant to guidelines on identification of Beneficial Ownership issued vide SEBI circular no. CIR/MIRSD/2/2013 dated January 24, 2013, persons (other than Individuals) are required to provide details of Beneficial Owner(s) ('BO'). Accordingly, the Beneficial Owner means 'Natural Person', who, whether acting alone or together, or through one or more juridical person, exercises control through ownership or who ultimately has a controlling ownership interest of / entitlements to:

- i. More than 25% of shares or capital or profits of the juridical person, where the juridical person is a company;
- ii. More than 15% of the capital or profits of the juridical person, where the juridical person is a partnership; or
- iii. More than 15% of the property or capital or profits of the juridical person, where the juridical person is an unincorporated association or body of individuals.

Where the client is a trust, the financial institution shall identify the beneficial owners of the client and take reasonable measures to verify the identity of such persons, through the identity of the settler of the trust, the trustee, the protector, the beneficiaries with 15% or more interest in the trust and any other natural person exercising ultimate effective control over the trust through a chain of control or ownership.

Where no natural person is identified the identity of the relevant natural person who holds the position of senior managing official.

(A) Controlling Person Type:

Code	Sub-category
01	CP of legal person-ownership
02	CP of legal person-other means
03	CP of legal person-senior managing official
04	CP of legal arrangement-trust-settlor
05	CP of legal arrangement--trust-trustee
06	CP of legal arrangement--trust-protector
07	CP of legal arrangement--trust-beneficiary
08	CP of legal arrangement--trust-other
09	CP of legal arrangement—Other-settlor equivalent
10	CP of legal arrangement—Other-trustee equivalent
11	CP of legal arrangement—Other-protector equivalent
12	CP of legal arrangement—Other-beneficiary equivalent
13	CP of legal arrangement—Other-other equivalent
14	Unknown

(v) Specified U.S. person – A U.S person other than the following:

- (i) a corporation the stock of which is regularly traded on one or more established securities markets;
- (ii) any corporation that is a member of the same expanded affiliated group, as defined in section 1471(e)(2) of the U.S. Internal Revenue Code, as a corporation described in clause (i);
- (iii) the United States or any wholly owned agency or instrumentality thereof;

- (iv) any State of the United States, any U.S. Territory, any political subdivision of any of the foregoing, or any wholly owned agency or instrumentality of any one or more of the foregoing;
- (v) any organization exempt from taxation under section 501(a) of the U.S. Internal Revenue Code or an individual retirement plan as defined in section 7701(a)(37) of the U.S. Internal Revenue Code;
- (vi) any bank as defined in section 581 of the U.S. Internal Revenue Code;
- (vii) any real estate investment trust as defined in section 856 of the U.S. Internal Revenue Code;
- (viii) any regulated investment company as defined in section 851 of the U.S. Internal Revenue Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940 (15 U.S.C. 80a-64);
- (ix) any common trust fund as defined in section 584(a) of the U.S. Internal Revenue Code;
- (x) any trust that is exempt from tax under section 664(c) of the U.S. Internal Revenue Code or that is described in section 4947(a)(1) of the U.S. Internal Revenue Code;
- (xi) a dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any State;
- (xii) a broker as defined in section 6045(c) of the U.S. Internal Revenue Code; or
- (xiii) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the U.S. Internal Revenue Code.

(vi) Owner documented FFI

An FFI meets the following requirements:

- (a) The FFI is an FFI solely because it is an investment entity;
- (b) The FFI is not owned by or related to any FFI that is a depository institution, custodial institution, or specified insurance company;
- (c) The FFI does not maintain a financial account for any non participating FFI;
- (d) The FFI provides the designated withholding agent with all of the documentation and agrees to notify the withholding agent if there is a change in circumstances; and
- (e) The designated withholding agent agrees to report to the IRS (or, in the case of a reporting Model 1 IGA, to the relevant foreign government or agency thereof) all of the information described in or (as appropriate) with respect to any specified U.S. persons and (2). Notwithstanding the previous sentence, the designated withholding agent is not required to report information with respect to an indirect owner of the FFI that holds its interest through a participating FFI, a deemed-compliant FFI (other than an owner-documented FFI), an entity that is a U.S. person, an exempt beneficial owner, or an excepted NFE.

(vii) Direct reporting NFE

A direct reporting NFFE means a NFFE that elects to report information about its direct or indirect substantial U.S. owners to the IRS.

(viii) Exemption code for U.S. persons

Code	Sub-category
A	An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
B	The United States or any of its agencies or instrumentalities
C	A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
D	A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
E	A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
F	A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
G	A real estate investment trust
H	A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
I	A common trust fund as defined in section 584(a)
J	A bank as defined in section 581
K	A broker
L	A trust exempt from tax under section 664 or described in section 4947(a)(1)
M	A tax exempt trust under a section 403(b) plan or section 457(g) plan

IDFC MUTUAL FUND - ACKNOWLEDGMENT SLIP (To be filled in by the investor.)

Received, subject to realisation, verification and conditions, form for application KYC Details, UBO, FATCA and CRS declarations for Non Individual Accounts



From

Stamp & Signature

In Folio No. on Date